

Hearing Date: October 19, 2010
Hearing Time: 10:00 AM (EST)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

vs.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

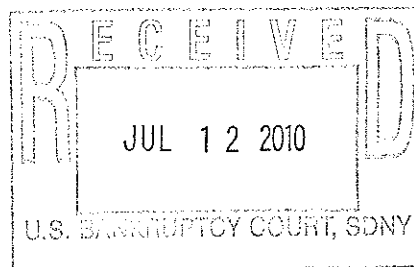
BERNARD L. MADOFF,

Debtor.

Bankruptcy Case No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)



**MEMORANDUM IN OPPOSITION TO TRUSTEE'S MOTION TO AFFIRM
TRUSTEE'S DETERMINATION DENYING CLAIMS OF CLAIMANTS
WITHOUT BLMIS ACCOUNTS IN THEIR NAMES,
NAMELY, INVESTORS IN FEEDER FUNDS**

Pursuant to the Court's Order dated April 13, 2010 (the "Order" [docket no. 2205]),

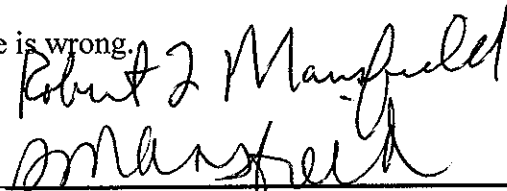
Robert Mansfield and Andrea Mansfield JTWROS hereby submit this Opposition to the
Trustee's Motion For An Order to Affirm Trustee's Determinations Denying Claims of
Claimants Without BLMIS Accounts In Their Names, Namely, Investors In Feeder Funds

[docket no. 2416], and the memoranda filed by the Trustee and by SIPC in support of the same [docket nos. 2411 and 2414, respectively].

Robert Mansfield and Andrea Mansfield JTWROS are an "Objecting Claimant" as defined in the Order. Robert Mansfield and Andrea Mansfield JTWROS filed an objection to the Trustee's denial of its claim on the basis that Robert Mansfield and Andrea Mansfield JTWROS did not have an account at BLMIS (the "Objection" [docket no. 1302]). The Objection, along with its exhibits (including Robert Mansfield and Andrea Mansfield JTWROS's customer claim), is attached hereto as **Exhibit 1**.

The Trustee's determination that Robert Mansfield and Andrea Mansfield JTWROS is not a "customer" under SIPC because it did not have an account in its name at BLMIS is wrong for the reasons set forth in Robert Mansfield and Andrea Mansfield JTWROS's Objection. In the interest of preserving judicial resources, Robert Mansfield and Andrea Mansfield JTWROS hereby incorporates by reference as if fully restated herein the arguments set forth in the Objection as to why Robert Mansfield and Andrea Mansfield JTWROS should be treated as a customer under SIPA. Robert Mansfield and Andrea Mansfield JTWROS also hereby join and incorporates by reference as if fully restated herein the arguments and authority cited in the objections and oppositions filed on behalf of all similarly situated Objecting Claimants as to why the Trustee's determination on the customer issue is wrong.

Dated: July 12, 2010

A handwritten signature in black ink, appearing to read "Robert Mansfield", written over a horizontal line.

Robert Mansfield and Andrea Mansfield,
JTWROS